



2018

A Resident's Guide to Understanding Local Taxes

Your guide to:

Income tax | Property tax | City funding sources
How your tax dollars are spent

There are many reasons to make Dublin, Ohio your home. According to the City's community survey, the top three reasons residents choose to live in Dublin are **quality of life, services** and **schools**. These attributes are made possible through funding provided by both income and property taxes.

As a Dublin resident, you may have questions about the sources of the City's revenue and how your tax dollars are spent. We hope this brochure will provide you with a better understanding of your taxes.

IncomeTax

Dublin's largest funding source is income tax revenues, allowing the City to provide high-quality municipal services, invest in capital improvement projects like parks and roadways, and maintain existing public infrastructure that benefits residents and businesses alike.

2017 INCOME TAX COLLECTIONS: \$87.51 MILLION

75% > General Fund

25% > Capital Improvements Tax Fund

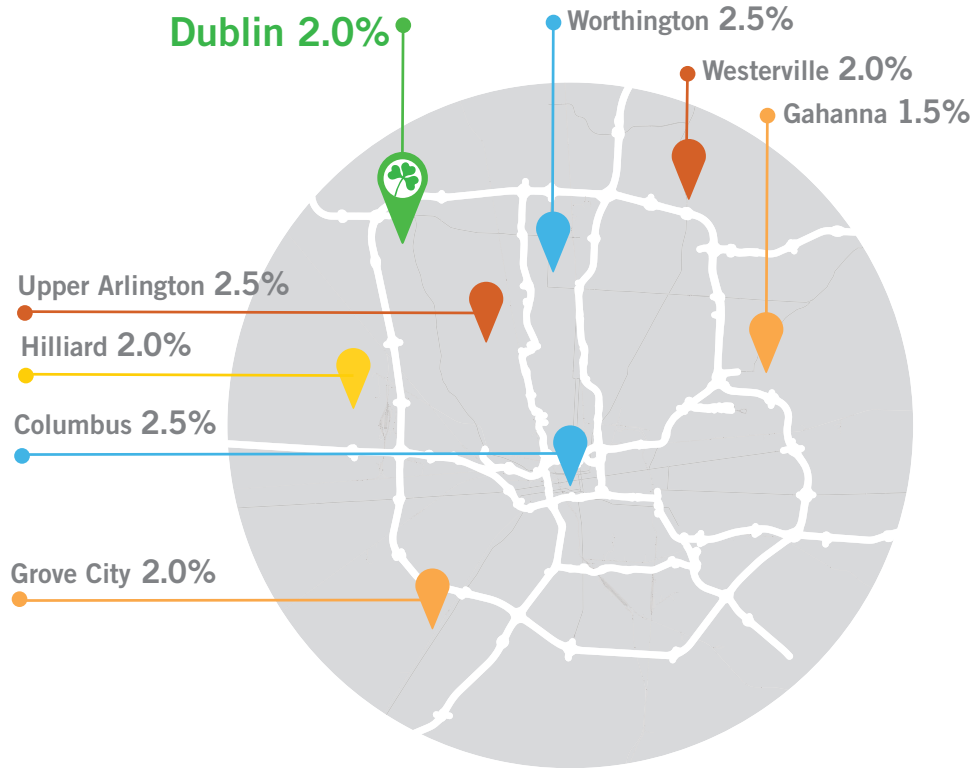
The General Fund is the primary operating fund of the City, accounting for all financial resources except those required to be accounted for in another fund. It's used to finance services like parks, planning and economic development.

The Capital Improvements Tax Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds and trust funds.



Central Ohio Income Tax Rates:

Income taxes are paid first to the municipality where an individual works and then where they live. Although there is no reciprocity between municipalities, the City of Dublin provides **100% credit up to 2%** for taxes paid to the municipality where you work.



Ohio law authorizes a municipal income tax at a rate of up to 1% without voter authorization. Many central Ohio cities, including Dublin, have a 2% income tax, with 1% of that being voter approved.

2% Income tax on

- Gross wages
- Salaries
- Other personal service compensation
- Net profits of Dublin businesses

Three examples using a salary of \$50,000

1 Dublin Resident working in Dublin

$\$50,000 \times 2\%$ Dublin tax = \$1,000 due to Dublin

2 Dublin Resident working in Columbus

$\$50,000 \times 2.5\%$ Columbus tax = \$1,250 due to Columbus

$\$50,000 \times 2\%$ Dublin tax = \$1,000 less \$1,000 credit provided by Dublin for taxes paid to Columbus = \$0 due to Dublin*

**Under this scenario, the individual would not have to pay income tax to Dublin since more than 2% was paid to Columbus.*

3 Dublin Resident working in Gahanna

$\$50,000 \times 1.5\%$ Gahanna tax = \$750 due to Gahanna

$\$50,000 \times 2\%$ Dublin tax = \$1,000 less \$750 credit provided by Dublin for taxes paid to Gahanna = \$250 due to Dublin*

**Under this scenario, the individual would receive credit for the \$750 paid to Gahanna, but also would be required to pay \$250 to Dublin for a total income tax of \$1,000 or 2%.*

Did you know?

More than 75% of Dublin's residents work outside of the City of Dublin. Therefore, the majority of the income tax received by the City of Dublin is from non-residents. For this reason, efforts to strengthen and diversify the business base are essential to the fiscal well-being of the City.

Did you know?

All residents of Dublin over the age of 18 are required to file an annual income tax return.

PropertyTax

Property taxes are based on the tax rate where the property is located and the taxable value (based on 35% of market value) of the property as determined by the county auditor. The City of Dublin receives approximately 2% of your property taxes.

Property taxes consist of two parts based on millage, or the tax rate expressed in mills (1/1000th) per dollar:

Inside millage

- Inside the 10-mill limit as established by Ohio law
- Does not require voter approval
- Split between municipality, county, township and school districts within each taxing district

Outside millage

- Voter approved
- Approximately 85% of the total effective millage
- Dublin voters can authorize additional property taxes for township, county, schools and other agencies during elections

Property taxes are collected by the county treasurer, then distributed to the taxing entities which can include:

- Local school district
- Local joint vocational school district
- County
- Township fire departments
- Other entities approved by voters

Estimating your Property Taxes

In order to estimate your property taxes you will need your residential tax rate on page 5 and the following information from your County Auditor's website:

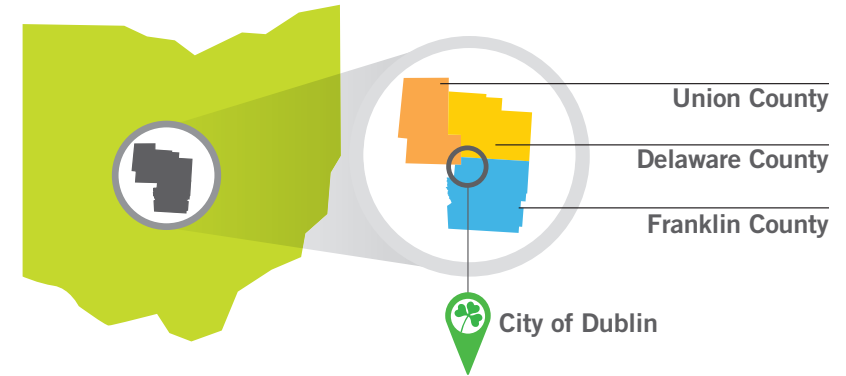
- Valuation of your property
- Taxing district

Use this information in the following formula:

$$\text{Property Valuation} / 1,000 \times \text{Residential Tax Rate} \times .35 = \text{Estimated Property Tax}$$

Note: Actual property taxes may be lower than this amount due to exemptions available to you from the County Auditor.

The City of Dublin boundaries are in three counties.



Taxing District (Franklin County)	Residential Tax Rate	Commercial Tax Rate
273 – Washington Township - Dublin City Schools	85.14	95.26
274 – Washington Township - Hilliard City Schools	88.29	98.95
275 – Washington Township - Jonathan Alder Local Schools	55.88	60.89

Taxing District (Delaware County)	Residential Tax Rate	Commercial Tax Rate
10 – Dublin City Schools	73.46	83.16

Taxing District (Union County)	Residential Tax Rate	Commercial Tax Rate
39 – Washington Township - Dublin City Schools	74.31	85.65
16 – Washington Township - Hilliard City Schools	77.46	89.33
40 – City of Dublin - Dublin City Schools	65.65	76.26

Example:

\$300,000 Home
in Dublin in taxing district 273

\$8,940

Total Property Taxes*

*Tax reductions may be available through the county auditor.

Did you know?

The City of Dublin and Dublin City

Schools are two separate entities, each with their own independent elected officials and budgets. The Dublin City School District is funded primarily with property taxes; the City of Dublin is funded primarily with income taxes.



\$5,575 | 62%
Dublin City Schools



\$1,276 | 14%
Children's Services, MRDD, Senior Options



\$960 | 11%
Washington Township



\$263 | 3%
Columbus Metropolitan Library



\$205 | 2%
Alcohol, Drug & Mental Health Services



\$203 | 2%
City of Dublin



\$168 | 2%
Vocational School - Tolles Career & Technical Center



\$154 | 2%
Franklin County General Fund



\$70 | <1%
Metro Parks



\$66 | <1%
Columbus Zoo

City Funding Sources

The City is proud of the world-class services and programs that are provided to our residents. The City relies on income tax revenues more than any other funding source making commercial development critical to our financial success.

2017 Revenues:

\$182,835,571*

* Excludes \$96,502,278 in transfers and advances



\$87,506,868 | 48%
Income Tax

\$42,103,381 | 23%
Long Term Financing (bonds and loans)

\$21,895,311 | 12%
Charges for Services

\$9,195,281 | 5%
Service Payments

\$5,248,465 | 3%
Miscellaneous

\$4,533,539 | 2%
Licenses, fines and permits



\$3,697,741 | 2%
Property Tax

\$3,342,004 | 2%
Intergovernmental Revenues

\$3,197,305 | 2%
Hotel/Motel Tax

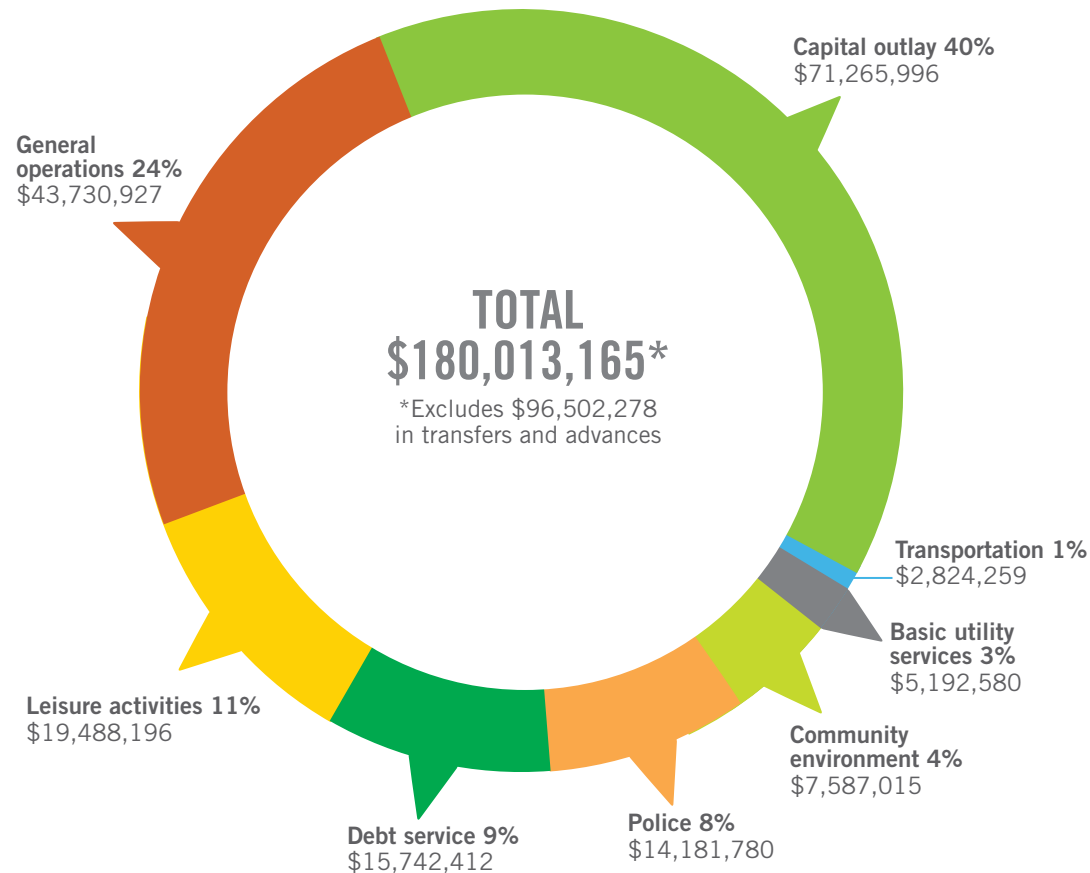
\$1,907,969 | 1%
Interest Income

\$117,798 | <1%
Special Assessments

\$89,909 | <1%
Local, state and federal grants

2017 Expenditures

How is the City's revenue spent?

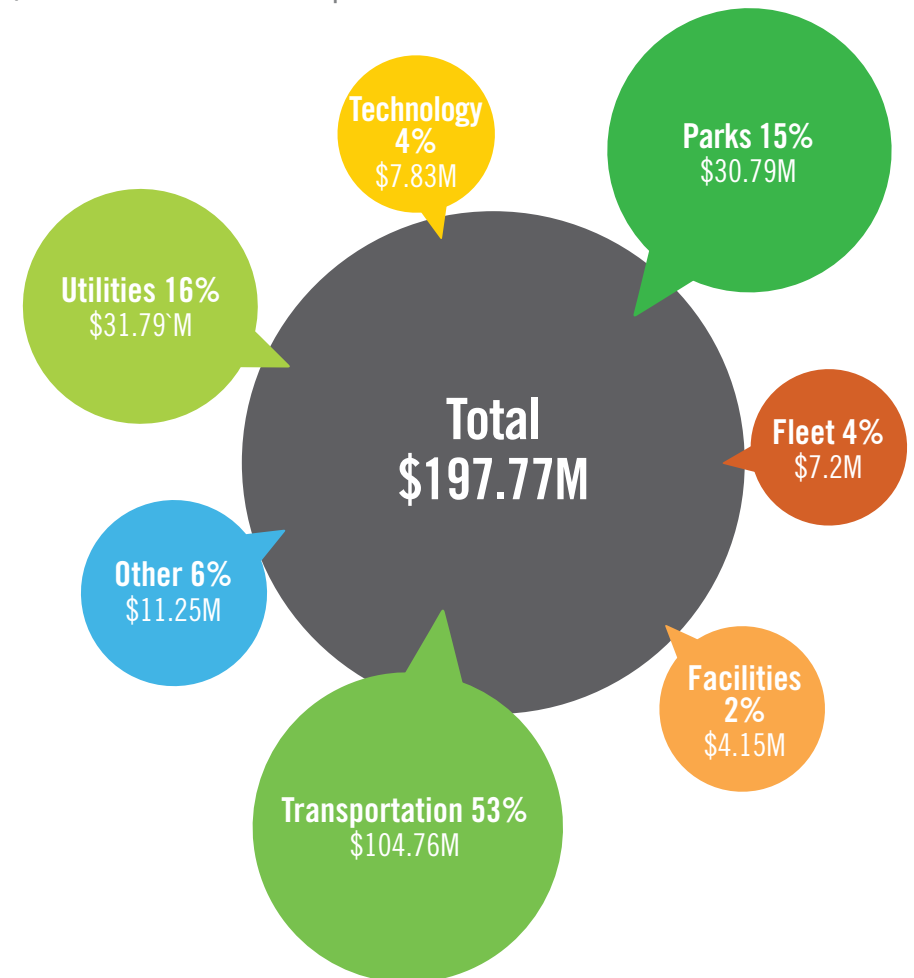


Capital Improvements Program (CIP)

Dublin's CIP is a five-year outlook for anticipated capital projects which is reviewed and updated annually. The CIP establishes a fiscally sound plan for Dublin's future investment in capital infrastructure and provides financial guidelines that identify available revenue sources, debt capacity and policies for projecting revenues and designating reserves to be maintained.

2018-2022 CIP

\$197.77 million in potential investment



**At Your
Service**

City of Dublin

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Information regarding your property valuation or property taxes can be directed to one of the following county auditors (based on the location of your property):

Franklin County Auditor

www.franklincountyauditor.com | 614.525.4663

Union County Auditor

www.co.union.oh.us | 937.645.3003

Delaware County Auditor

www.delawarecountyauditor.org | 740.833.2900

